

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	:
	:
LEHMAN BROTHERS HOLDINGS INC., et al.,	:
	:
Debtors.	:
	:
-----x	
	Chapter 11 Case No.
	08-13555 (SCC)
	(Jointly Administered)
	Ref. Docket Nos. 44315 & 44316

AFFIDAVIT OF SERVICE

STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

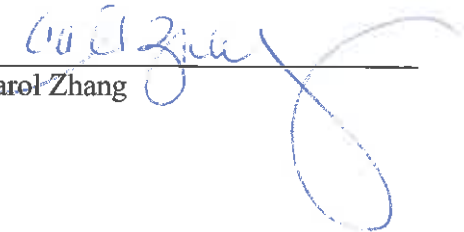
CAROL ZHANG, being duly sworn, deposes and says:

1. I am employed as a Noticing Coordinator by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
2. On May 13, 2014, I caused to be served the:
 - a. "Notice of Adjournment of Claims Objection Hearing with Respect to Debtors' Objections to Proof of Claim Nos. 21487 and 21488," dated May 13, 2014 [Docket No. 44315], (the "NOA Claim Nos. 21487 & 21488"), and
 - b. "Notice of Adjournment of Claims Objection Hearing with Respect to Debtors' Objections to Proof of Claim Nos. 17406, 17407, 17417 and 17418," dated May 13, 2014 [Docket No. 44316], (the "NOA Claim Nos. 17406, 17407, 17417 & 17418"),

by causing true and correct copies of the:

- i. NOA Claim Nos. 21487 & 21488 and NOA Claim Nos. 17406, 17407, 17417 & 17418, to be enclosed securely in separate postage pre-paid envelopes and delivered via overnight mail to those parties listed on the annexed Exhibit A,
- ii. NOA Claim Nos. 21487 & 21488 and NOA Claim Nos. 17406, 17407, 17417 & 17418, to be delivered via electronic mail to those parties listed on the annexed Exhibit B,

- iii. NOA Claim Nos. 21487 & 21488, to be enclosed securely in separate postage pre-paid envelopes and delivered via first class certified mail to those parties listed on the annexed Exhibit C, and
 - iv. NOA Claim Nos. 17406, 17407, 17417 & 17418, to be enclosed securely in a postage pre-paid envelope and delivered via first class certified mail to the following party: Commonwealth of Virginia Tobacco, Settlement Financing Corporation, care of Shawn R. Fox, McGuireWoods LLP, 1345 Avenue of the Americas, 7th Floor, New York, NY 10105.
3. All envelopes utilized in the service of the foregoing contained the following legend:
"LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO THE ATTENTION OF ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT."


Carol Zhang

Sworn to before me this
15th day of May, 2014


Notary Public

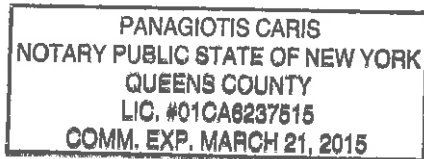


EXHIBIT A

Lehman Brothers Holdings Inc. Overnight Service List

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ATTN: WILLIAM K. HARRINGTON, ESQ.,
SUSAN D. GOLDEN, ESQ.
ANDREA B. SCHWARTZ, ESQ.
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INTERNAL REVENUE SERVICE
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EXHIBIT B

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EXHIBIT C

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